## Franchise Tax Board

## **NO ANALYSIS REQUIRED**

| Author: _   | Perata  | Analyst:  | Jane Lolman          | Bill Nu               | umber: SB 145 |  |
|---|---|-----------|----------------------|-----------------------|---------------|--|
| Related Bi  | ls: None  | Telephone | : <u>845-6111</u>    | Amended Date:         | 04-30-2002    |  |
|   |   | Attorney: | Patrick Kusia        | k Sponso              | or:           |  |
| SUBJECT: Sales And Use Taxes/Exemption/Bunker Fuel  |   |           |                      |                       |               |  |
| ANALYSIS NOT REQUIRED of this bill Not within scope of responsibility of this department.                   |   |           |                      |                       |               |  |
| TECHNICAL BILL No program or fiscal changes to existing program.  |   |           |                      |                       |               |  |
| X   | BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.                          |           |                      |                       |               |  |
|   | TECHNICAL AMENDMENT No change in previously submitted analysis required. Approved position of prior analysis is |           |                      |                       |               |  |
|   | MINOR AMENDMENT No change in previously submitted analysis required. Approved position of prior analysis is     |           |                      |                       |               |  |
| MINOR AMENDMENT No change in approved position of  See comments below.                                      |   |           |                      |                       |               |  |
|   | OTHER - See comments bel  | ow.       |                      |                       |               |  |
| COMMENTS:   |   |           |                      |                       |               |  |
| This bill would make changes to the sales and use tax laws regarding bunker fuel.                           |   |           |                      |                       |               |  |
| The April 30, 2002, amendments deleted the bill's provisions relating to income taxes.                      |   |           |                      |                       |               |  |
| The bill as amended no longer impacts the department's programs and operations or state income tax revenue. |   |           |                      |                       |               |  |
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| Board Pos   |   |           |                      | Franchise Tax Board S | staff Date    |  |
|   | S NA<br>SA O<br>N OUA   | X         | NP<br>NAR<br>PENDING | Jane Tolman           | 5/8/02        |  |

LSB TEMPLATE (rev. 6-98) 05/09/02 8:43 AM